



Certain Equipment is no longer classified as SME

Effective July 1, 2007, concrete pumpers, cranes, well (boring) drilling equipment, and all trailers operated over the public highway are no longer classified as Special Mobile Equipment (SME). On May 21, 2007, Governor Gibbons signed AB39 into law, which specifically removes these vehicles from the SME classification.

Therefore, any person operating the equipment listed above, whether or not you have a current exemption certificate issued by the Department of Motor Vehicles, is required to license these vehicles with the Department as of July 1, 2007, as exemption certificates previously issued for such equipment are no longer valid. Upon payment of registration fees and governmental services tax (GST), the vehicle will be issued a standard motor carrier cab card and plate(s).

Additionally, for all motor vehicles with a Gross Vehicle Weight Rating (GVWR) over 26,000 lbs., mileage and fuel records, including beginning and ending odometer readings, routes of travel, total miles traveled and total fuel purchased in each jurisdiction must be maintained and reported on the Special Fuel User Tax Return for In-State and IFTA carriers. Mileage information must also be included on the Annual Registration Renewal Documents.

For motor vehicles, records must be kept for four (4) years from the date the tax report or registration is due. Travel by these motor vehicles is subject to audit. Failure to maintain proper records may result in additional fuel taxes, registration fees, interest, penalty, and/or administrative fines.

Generally, if the vehicle is capable of traveling long distances at posted highway speeds, has highway rated tires, or travels on a controlled-access highway, it is not SME. The vehicle is required to be licensed and must not operate on the highway with dyed fuel or without paying the appropriate registration and GST fees. Administrative penalties for the illegal use of dyed fuel on the highway range from \$2,500 - \$10,000.

Special Mobile Equipment is defined as every motor vehicle not designed or used primarily for the transportation of persons or property and only incidentally operated or moved upon a highway. SME incidentally operated on the highway must have an exemption certificate issued by the Department of Motor Vehicles on or after July 1, 2007, confirming the vehicle meets the SME eligibility requirements, or the unit is subject to traffic citations and/or administrative fines by Law Enforcement and DMV agents. Applicants seeking exemption certificates for SME must submit an application, ownership documents, and a current photo of the actual vehicle, for each vehicle to be certified to the Nevada DMV Motor Carrier Division each year.

If you have any questions, you may contact the Nevada Department of Motor Vehicles, Motor Carrier Division at (775) 684-4711.